

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

726A0006

HOUSE BILL NO. 1135

Introduced by: Representatives Jorgensen, Apa, Cutler, and Haley and Senators Thompson and Whiting

1 FOR AN ACT ENTITLED, An Act to revise the definition for single-family occupied dwelling.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 10-13-39 be amended to read as follows:

4 10-13-39. Each owner-occupied single-family dwelling in this state is specifically classified
5 for the purpose of taxation. For the purposes of this section, an owner-occupied single-family
6 dwelling is a house, condominium apartment, residential housing consisting of four or less family
7 units, town house, town home, and manufactured or mobile home as defined in § 32-3-1, which
8 is assessed and taxed as a separate unit, including an attached or unattached garage and the
9 parcel of land upon which the structure is situated as recorded in the records of the director of
10 equalization. ~~The owner of each owner-occupied single-family dwelling shall receive a twenty~~
11 ~~percent credit toward the property taxes, except special assessments, payable in 1996.~~ A person
12 may ~~receive a credit on~~ only have one dwelling classified as an owner-occupied single-family
13 dwelling per year. If the owner occupies fifty percent or more of the living space within the
14 dwelling, the entire dwelling is classified as an owner-occupied single family dwelling. If the
15 owner occupies less than fifty percent of the living space within the dwelling, the portion of the

1 dwelling so occupied shall be classified as an owner occupied single family dwelling.

2 Section 2. That § 10-13-40 be amended to read as follows:

3 10-13-40. To be eligible for a property classification pursuant to § 10-13-39, the owner of
4 each owner-occupied dwelling, as defined in § 10-13-39, shall submit a certificate to the county
5 director of equalization stating such person is the owner and occupant of the dwelling as of the
6 assessment date pursuant to § 10-6-2. The owner shall state on the certificate the portion of the
7 dwelling so occupied by the owner if it is less than fifty percent of the dwelling. The
8 owner-occupant shall submit the certificate by March fifteenth. The owner of each manufactured
9 or mobile home as defined in § 32-3-1, shall submit a certificate to the county director of
10 equalization stating such person is the owner and occupant of the dwelling as of the assessment
11 date. The owner-occupant of each manufactured or mobile home shall submit the certificate
12 during the time of registration pursuant to §§ 10-9-3 to 10-9-4, inclusive. The owner-occupant
13 shall sign the certificate under penalty of perjury. If the director of equalization classifies the
14 property as owner-occupied single-family dwelling, it shall retain the classification until such time
15 as the property ownership is transferred or the property has a change in use. The Department of
16 Revenue shall prescribe the form of the certificate. Appeals regarding the owner-occupied
17 classification shall be made directly to the county board of equalization pursuant to § 10-11-23.